ID: CCA\_2010012510104437 Number: **201008041** Release Date: 2/26/2010

Office:

UILC: 6228.02-00

From:

Sent: Monday, January 25, 2010 10:10:47 AM

To: Cc:

Subject: RE: 4-4 Report

There is no legal limit on securing Forms 9248 in sequence to keep the refund statute open.